



3013 (02-02-05)

ANNUAL REPORT

OF

Name: LA CROSSE WATER UTILITY

Principal Office: 400 LA CROSSE STREET
LA CROSSE, WI 54601

For the Year Ended: DECEMBER 31, 2004

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I TONY AVERBECK of _____
(Person responsible for accounts)

LA CROSSE WATER UTILITY, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

(Signature of person responsible for accounts)

03/30/2005
(Date)

OFFICE SUPERVISOR _____
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: LA CROSSE WATER UTILITY

Utility Address: 400 LA CROSSE STREET

LA CROSSE, WI 54601

When was utility organized? 1/1/1877

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: TONY AVERBECK

Title: OFFICE SUPERVISOR

Office Address: LA CROSSE WATER UTILITY

400 LA CROSSE STREET

LA CROSSE, WI 54601

Telephone: (608) 789 - 7520

Fax Number: (608) 789 - 7592

E-mail Address: averbeckt@cityoflacrosse.org

Individual or firm, if other than utility employee, preparing this report:

Name:

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

President, chairman, or head of utility commission/board or committee:

Name: PAT CAFFREY

Title: PRESIDENT OF BOARD OF PUBLIC WORKS

Office Address:

400 LA CROSSE ST

LA CROSSE, WI 54601

Telephone: (608) 789 - 7599

Fax Number:

E-mail Address:

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: HAWKINS, ASH, BAPTIE & CO LLP**Title:****Office Address:** HAWKINS, ASH, BAPTIE & CO LLP
99 MILWAUKEE ST
LA CROSSE, WI 54601**Telephone:** (608) 784 - 7737**Fax Number:****E-mail Address:****Date of most recent audit report:** 5/13/2004**Period covered by most recent audit:** YEAR ENDING DECEMBER, 2003

Names and titles of utility management including manager or superintendent:

Name: MARK JOHNSON**Title:** UTILITY MANAGER**Office Address:**
400 LA CROSSE ST
LA CROSSE, WI 54601**Telephone:** (608) 789 - 7588**Fax Number:** (608) 789 - 7592**E-mail Address:** johnsonm@cityoflacrosse.org

Name: MIKE PEDERSON**Title:** DISTRIBUTION SUPERVISOR**Office Address:** LA CROSSE WATER UTILITY
800 EAST AVENUE NORTH
LA CROSSE, WI 54601**Telephone:** (608) 789 - 7385**Fax Number:** (608) 789 - 7396**E-mail Address:** pedersonm@cityoflacrosse.org

Name: TOM BERENDES**Title:** SUPERINTENDENT**Office Address:** LA CROSSE WATER UTILITY
800 EAST AVENUE NORTH
LA CROSSE, WI 54601**Telephone:** (608) 789 - 7384**Fax Number:** (608) 789 - 7396**E-mail Address:** berendest@cityoflacrosse.org

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: TONY AVERBECK**Title:** OFFICE SUPERVISOR**Office Address:**400 LACROSSE ST
LA CROSSE, WI 54601**Telephone:** (608) 789 - 7536**Name of utility commission/committee:** BOARD OF PUBLIC WORKS

Names of members of utility commission/committee:MR PAT CAFFREY, PRESIDENT OF BOARD
MR LARRY KIRCH
MR JOHN MEDINGER
MR GENE PFAFF
MR JOHN SATORY
MR RANDY TURTENWALD

Is sewer service rendered by the utility? YES**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:**

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? YES

Provide the following information regarding the provider(s) of contract services:

Firm Name: DAIRYLAND POWER COOPERATIVE
3200 EAST AVENUE SOUTH
LA CROSSE, WI 54602-0817**Contact Person:** LYNDIA KEMP**Title:** MANAGER OF MAIL SERVICES**Telephone:** (608) 787 - 1286**Fax Number:** (608) 787 - 1314**E-mail Address:** ljk@dairynet.com

Contract/Agreement beginning-ending dates: 5/30/1996 12/31/2004**Provide a brief description of the nature of Contract Operations being provided:**

Dairyland Power prints, inserts, and mails our water and sewer bills. The agreement is a year to year agreement that started 5/30/96.

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	4,694,583	4,965,909	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	2,630,251	2,423,004	2
Depreciation Expense (403)	412,596	381,553	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	666,602	608,924	5
Total Operating Expenses	3,709,449	3,413,481	
Net Operating Income	985,134	1,552,428	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	985,134	1,552,428	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	197	431	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	57,453	50,652	10
Miscellaneous Nonoperating Income (421)	520,989	88,703	11
Total Other Income	578,639	139,786	
Total Income	1,563,773	1,692,214	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(45,893)	0	12
Other Income Deductions (426)	104,192	98,377	13
Total Miscellaneous Income Deductions	58,299	98,377	
Income Before Interest Charges	1,505,474	1,593,837	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	14
Amortization of Debt Discount and Expense (428)	0	0	15
Amortization of Premium on Debt--Cr. (429)	6,583	6,583	16
Interest on Debt to Municipality (430)	199,781	201,957	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	193,198	195,374	
Net Income	1,312,276	1,398,463	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	15,922,902	9,720,681	20
Balance Transferred from Income (433)	1,312,276	1,398,463	21
Miscellaneous Credits to Surplus (434)	3,853	4,803,987	22
Miscellaneous Debits to Surplus--Debit (435)	0	229	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	17,239,031	15,922,902	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	4,694,583		4,694,583	1
Total (Acct. 400):	4,694,583	0	4,694,583	
Operation and Maintenance Expense (401-402):				
Derived	2,630,251		2,630,251	2
Total (Acct. 401-402):	2,630,251	0	2,630,251	
Depreciation Expense (403):				
Derived	412,596		412,596	3
Total (Acct. 403):	412,596	0	412,596	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	666,602		666,602	5
Total (Acct. 408):	666,602	0	666,602	
Revenues from Utility Plant Leased to Others (412):				
NONE	0		0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE	0		0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	985,134	0	985,134	

OTHER INCOME**Income from Merchandising, Jobbing and Contract Work (415-416):**

Derived	197		197	8
Total (Acct. 415-416):	197	0	197	

Income from Nonutility Operations (417):

NONE	0		0	9
Total (Acct. 417):	0	0	0	

Nonoperating Rental Income (418):

NONE	0		0	10
Total (Acct. 418):	0	0	0	

Interest and Dividend Income (419):

INVESTMENT INTEREST	35,062	0	35,062	11
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INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Interest and Dividend Income (419):			
INTEREST FROM BOND ISSUES	22,391	0	22,391 12
Total (Acct. 419):	57,453	0	57,453
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water		520,989	520,989 13
NONE	0	0	0 14
Total (Acct. 421):	0	520,989	520,989
TOTAL OTHER INCOME:	57,650	520,989	578,639

MISCELLANEOUS INCOME DEDUCTIONS

Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(45,893)		(45,893) 15
NONE	0	0	0 16
Total (Acct. 425):	(45,893)	0	(45,893)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water		104,192	104,192 17
NONE	0	0	0 18
Total (Acct. 426):	0	104,192	104,192
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(45,893)	104,192	58,299

INTEREST CHARGES**Interest on Long-Term Debt (427):**

Derived	0		0 19
Total (Acct. 427):	0	0	0

Amortization of Debt Discount and Expense (428):

NONE	0		0 20
Total (Acct. 428):	0	0	0

Amortization of Premium on Debt--Cr. (429):

AMORTIZATION OF PREMIUM ON DEBT	6,583		6,583 21
Total (Acct. 429):	6,583	0	6,583

Interest on Debt to Municipality (430):

Derived	199,781		199,781 22
Total (Acct. 430):	199,781	0	199,781

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Other Interest Expense (431):			
Derived	0		0 23
Total (Acct. 431):	0	0	0
Interest Charged to Construction--Cr. (432):			
NONE	0		0 24
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	193,198	0	193,198
NET INCOME:	895,479	416,797	1,312,276
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	11,128,589	4,794,313	15,922,902 25
Total (Acct. 216):	11,128,589	4,794,313	15,922,902
Balance Transferred from Income (433):			
Derived	895,479	416,797	1,312,276 26
Total (Acct. 433):	895,479	416,797	1,312,276
Miscellaneous Credits to Surplus (434):			
AUDITOR ADJUSTMENT	3,853	0	3,853 27
Total (Acct. 434):	3,853	0	3,853
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 28
Total (Acct. 435)--Debit:	0	0	0
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215	0		0 29
Total (Acct. 436)--Debit:	0	0	0
Appropriations of Income to Municipal Funds--Debit (439):			
NONE	0	0	0 30
Total (Acct. 439)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	12,027,921	5,211,110	17,239,031

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	4,240				4,240	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll	1,645				1,645	3
Materials	499				499	4
Taxes	126				126	5
Other (list by major classes):						
BENEFITS	1,075				1,075	6
TRANSPORTATION	188				188	7
SALVAGE	510				510	8
Total costs and expenses	4,043	0	0	0	4,043	
Net income (or loss)	197	0	0	0	197	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	4,694,583	0	0	0	4,694,583	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify: NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	4,694,583	0	0	0	4,694,583	

DISTRIBUTION OF TOTAL PAYROLL

1. Amounts charged to Utility Financed and to Contributed Plant accounts should be combined and reported in plant or accumulated depreciation accounts.
2. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
3. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
4. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	863,662	35,109	898,771	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses	119,513		119,513	5
Merchandising and jobbing	3,169		3,169	6
Other nonutility expenses			0	7
Water utility plant accounts	80,764		80,764	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant	7,354		7,354	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts	35,109	(35,109)	0	18
All other accounts			0	19
Total Payroll	1,109,571	0	1,109,571	

FULL-TIME EMPLOYEES (FTE)

Use FTE numbers where FTE stands for full-time employees or full-time equivalency. FTE can be computed by using total hours worked/2080 hours for a fiscal year. Estimate to the nearest tenth. If an employee works part time for more than one industry then determine FTE based on estimate of hours worked per industry.

Example: An employee worked 35% of their time on electric jobs, 30% on water jobs, 20% on sewer jobs and 15% on municipal nonutility jobs. The FTE by industry would be .4 for electric, .3 for water and .2 for sewer.

Industry (a)	FTE (b)	
Water	30	1
Electric		2
Gas		3
Sewer		4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	28,260,297	26,868,970	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	8,313,679	8,889,026	2
Net Utility Plant	19,946,618	17,979,944	
Utility Plant Acquisition Adjustments (117-118)	0	0	3
Other Utility Plant Adjustments (119)	0	0	4
Total Net Utility Plant	19,946,618	17,979,944	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	3,375	3,375	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	3,375	3,375	
Investment in Municipality (123)	2,429,036	2,742,197	7
Other Investments (124)	89,661	89,661	8
Special Funds (125-128)	0	0	9
Total Other Property and Investments	2,522,072	2,835,233	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	0	0	10
Special Deposits (132-134)	0	0	11
Working Funds (135)	0	0	12
Temporary Cash Investments (136)	2,889,262	2,269,827	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	102,880	124,600	15
Other Accounts Receivable (143)	3,003	3,229	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	191,482	175,361	18
Materials and Supplies (151-163)	131,691	135,143	19
Prepayments (165)	6,469	12,718	20
Interest and Dividends Receivable (171)	0	0	21
Accrued Utility Revenues (173)	640,448	670,540	22
Miscellaneous Current and Accrued Assets (174)	0	0	23
Total Current and Accrued Assets	3,965,235	3,391,418	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	24
Other Deferred Debits (182-186)	0	570	25
Total Deferred Debits	0	570	
Total Assets and Other Debits	26,433,925	24,207,165	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	3,041,780	3,041,780	26
Appropriated Earned Surplus (215)	0	0	27
Unappropriated Earned Surplus (216)	17,239,031	15,922,902	28
Total Proprietary Capital	20,280,811	18,964,682	
LONG-TERM DEBT			
Bonds (221-222)	0	0	29
Advances from Municipality (223)	4,308,970	4,331,795	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	4,308,970	4,331,795	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	226,246	217,609	33
Payables to Municipality (233)	0	0	34
Customer Deposits (235)	0	0	35
Taxes Accrued (236)	625,817	564,615	36
Interest Accrued (237)	0	0	37
Matured Long-Term Debt (239)	0	0	38
Matured Interest (240)	0	0	39
Tax Collections Payable (241)	0	0	40
Miscellaneous Current and Accrued Liabilities (242)	0	0	41
Total Current and Accrued Liabilities	852,063	782,224	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	39,496	46,079	42
Customer Advances for Construction (252)	0	0	43
Other Deferred Credits (253)	952,585	82,385	44
Total Deferred Credits	992,081	128,464	
OPERATING RESERVES			
Property Insurance Reserve (261)	0	0	45
Injuries and Damages Reserve (262)	0	0	46
Pensions and Benefits Reserve (263)	0	0	47
Miscellaneous Operating Reserves (265)	0	0	48
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	26,433,925	24,207,165	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	26,868,970	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	21,070,769	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	6,326,172	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant in Process of Reclassification (103)					5
Utility Plant Leased to Others (104)					6
Property Held for Future Use (105)					7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)	863,356				9
Total Utility Plant	28,260,297	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	7,193,256	0	0	0	10
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	1,120,423	0	0	0	11
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					12
Accumulated Provision for Depreciation of Property Held for Future Use (113)					13
Accumulated Provision for Amortization of Utility Plant in Service (114)					14
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					15
Accumulated Provision for Amortization of Property Held for Future Use (116)					16
Total Accumulated Provision	8,313,679	0	0	0	
Net Utility Plant	19,946,618	0	0	0	

**ACCUMULATED PROVISION FOR DEPRECIATION AND
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY
(ACCT. 111.1)**

Depreciation Accruals (Credits) during the year (111.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (111.1)	7,872,795				7,872,795	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	412,596				412,596	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	73,350				73,350	6
Accruals charged other						7
accounts (specify):						8
CLEARING ACCOUNTS	48,591				48,591	9
Salvage	31,486				31,486	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	566,023	0	0	0	566,023	16
Debits during year						17
Book cost of plant retired	307,772				307,772	18
Cost of removal	19,938				19,938	19
Other debits (specify):						20
Est Reg Liab(253): Docket 05-US-105	917,854				917,854	
					0	
					0	23
					0	24
Total debits	1,245,564	0	0	0	1,245,564	25
Balance end of year (111.1)	7,193,254	0	0	0	7,193,254	26

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 111.2)

Depreciation Accruals (Credits) during the year (111.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (111.1)	1,016,231				1,016,231	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	104,192				104,192	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	0				0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	104,192	0	0	0	104,192	16
Debits during year						17
Book cost of plant retired	0				0	18
Cost of removal	0				0	19
Other debits (specify):						20
					0	
					0	
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (111.1)	1,120,423	0	0	0	1,120,423	26

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
LAND ON KING STREET	3,375			3,375	2
Total Nonutility Property (121)	3,375	0	0	3,375	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	3,375	0	0	3,375	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)					0	0	3
Total Electric Utility					<u>0</u>	<u>0</u>	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	131,691	135,143	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
Total Materials and Supplies	<u>131,691</u>	<u>135,143</u>	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.
--

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
NONE				1
Total			<u><u>0</u></u>	
Unamortized premium on debt (251)				
DIFFERENCE WHEN BOND FUNDS REFINANCED	46,079	6583	39,496	2
Total			<u><u>39,496</u></u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	3,041,780	1
Changes during year (explain):		
NONE		2
Balance end of year	<u>3,041,780</u>	

BONDS (ACCTS. 221 AND 222)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
Total Reacquired Bonds (Account 222)				0 1

Net amount of bonds outstanding December 31: 0

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
2001 B REFUNDING PROM. NOTE	11/28/2001	12/01/2014	5.06%	203,989	1
2002 CIP	04/22/2002	12/01/2011	3.70%	877,753	2
2003 CIP	03/27/2003	12/01/2010	2.97%	684,643	3
2004 CIP	02/15/2004	12/01/2013	2.76%	368,959	4
2001 A REFUNDING PROM. NOTE	11/28/2001	12/01/2014	5.04%	2,173,626	5
Total for Account 223				<u>4,308,970</u>	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	564,615	1
Accruals:		
Charged water department expense	666,601	2
Charged electric department expense		3
Charged sewer department expense	33,893	4
Other (explain):		
NONE		5
Total Accruals and other credits	700,494	
Taxes paid during year:		
County, state and local taxes	564,614	6
Social Security taxes	68,799	7
PSC Remainder Assessment	5,879	8
Other (explain):		
NONE		9
Total payments and other debits	639,292	
Balance end of year	625,817	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
2004 CIP	0	9,187	9,187	0	2
2001 REFUNDING "A"	0	122,054	122,054	0	3
2001 REFUNDING "B"	0	11,110	11,110	0	4
2002 CIP	0	36,564	36,564	0	5
2003 CIP	0	20,866	20,866	0	6
Subtotal	0	199,781	199,781	0	
Other Long-Term Debt (224)					
NONE	0			0	7
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	8
Subtotal	0	0	0	0	
Total	0	199,781	199,781	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
BOND MONEY THAT HAS NOT BEEN USED AS OF 12/31/2004	2,429,036	1
Total (Acct. 123):	2,429,036	
Other Investments (124):		
AMOUNT DUE FROM TIF DISTRICTS	89,661	2
Total (Acct. 124):	89,661	
Sinking Funds (125):		
NONE		3
Total (Acct. 125):	0	
Depreciation Fund (126):		
NONE		4
Total (Acct. 126):	0	
Other Special Funds (128):		
NONE		5
Total (Acct. 128):	0	
Interest Special Deposits (132):		
NONE		6
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE		7
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		8
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	102,880	9
Electric		10
Sewer (Regulated)		11
Other (specify):		
NONE		12
Total (Acct. 142):	102,880	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work	3,003	14
Other (specify):		
NONE		15
Total (Acct. 143):	3,003	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Receivables from Municipality (145):		
WATER BILLS PLACED ON TAXES	191,482	16
Total (Acct. 145):	191,482	
Prepayments (165):		
POSTAGE, LIFE INSURANCE, INCOME CONTINUATION INSURANCE	6,469	17
Total (Acct. 165):	6,469	
Extraordinary Property Losses (182):		
NONE		18
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		19
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		20
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		21
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		22
Total (Acct. 186):	0	
Payables to Municipality (233):		
NONE		23
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Regulatory Liability	871,961	24
ACCRUED VACATION	61,413	25
ACCRUED COMP	2,353	26
ACCRUED SICK LEAVE	16,858	27
Total (Acct. 253):	952,585	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	20,684,212	0	0	0	20,684,212	1
Materials and Supplies	133,417	0	0	0	133,417	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	7,533,024	0	0	0	7,533,024	4
Customer Advances for Construction					0	5
Regulatory Liability	435,980	0	0	0	435,980	6
NONE					0	7
Average Net Rate Base	12,848,625	0	0	0	12,848,625	
Net Operating Income	985,134	0	0	0	985,134	8
Net Operating Income as a percent of						
Average Net Rate Base	7.67%	N/A	N/A	N/A	7.67%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

NONE

**REGULATORY LIABILITY - PRE-2003 HISTORICAL
ACCUMULATED DEPRECIATION ON CONTRIBUTED UTILITY
PLANT (253)**

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year					0	1
Add credits during year:						
Establish Regulatory Liability 1/1/04	917,854	0	0	0	917,854	2
Other (specify): NONE					0	3
Deduct charges:						
Miscellaneous Amortization (425)	45,893				45,893	4
Other (specify): NONE					0	5
Balance End of Year	871,961	0	0	0	871,961	

FINANCIAL SECTION FOOTNOTES

Full-Time Employees (FTE) (Page F-05)

General footnotes

We have 33 fulltime employees. The Water Utility gets reimbursed for 50% of 6 employees. That is why I listed 30 FTE.

Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251) (Page F-13)

General footnotes

#251 - \$6,583 Unamortized premium on debt from 2001 A & B refunding. Will be fully amortized in 2010.

Balance Sheet End-of-Year Account Balances (Page F-19)

General footnotes

#183 - Capitalized \$570 with new booster station. This amount was for maps for future reservoir or booster station.

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$10,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

#145 - WE PLACED \$191,482 ON PROPERTY TAXES FOR 2004.

Regulatory Liability - Pre-2003 Historical Accumulated Depreciation on Contributed Utility Plant (253) (P

General footnotes

#425 - Will be charged off over 20 years.

Identification and Ownership (Page iv)

General footnotes

Contract Services

Dairyland Power
3200 East Ave S
La Crosse WI 54602-0817

Lynda Kemp
Manager Mail Services
608-787-1286
ljk@dairynet.com

They print, insert, and mail our water and sewer bills. The agreement is a year to year agreement that started 5/30/96.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	4,579,179	4,848,573	1
Total Sales of Water	4,579,179	4,848,573	
Other Operating Revenues			
Forfeited Discounts (470)	33,686	36,879	2
Miscellaneous Service Revenues (471)	3,124	0	3
Rents from Water Property (472)	1,272	289	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	77,322	80,168	6
Total Other Operating Revenues	115,404	117,336	
Total Operating Revenues	4,694,583	4,965,909	
Operation and Maintenance Expenses			
Source of Supply Expense (600-617)	13,801	19,961	7
Pumping Expenses (620-633)	919,976	888,169	8
Water Treatment Expenses (640-652)	66,082	79,635	9
Transmission and Distribution Expenses (660-678)	707,787	680,837	10
Customer Accounts Expenses (901-905)	147,475	112,064	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-932)	775,130	642,338	13
Total Operation and Maintenance Expenses	2,630,251	2,423,004	
Other Operating Expenses			
Depreciation Expense (403)	412,596	381,553	14
Amortization Expense (404-407)		0	15
Taxes (408)	666,602	608,924	16
Total Other Operating Expenses	1,079,198	990,477	
Total Operating Expenses	3,709,449	3,413,481	
NET OPERATING INCOME	985,134	1,552,428	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	13,134	888,075	1,763,128	4
Commercial	2,456	1,141,873	1,207,699	5
Industrial	109	906,748	655,113	6
Total Metered Sales to General Customers (461)	15,699	2,936,696	3,625,940	
Private Fire Protection Service (462)	255		32,661	7
Public Fire Protection Service (463)	1		656,381	8
Other Sales to Public Authorities (464)	201	267,611	264,197	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	16,156	3,204,307	4,579,179	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	655,101	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
SPECIAL MUNICIPAL FIRE PROTECTION SERVICE - TOWN OF SHELBY	1,280	4
Total Public Fire Protection Service (463)	656,381	
Forfeited Discounts (470):		
Customer late payment charges	33,686	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	33,686	
Miscellaneous Service Revenues (471):		
RECONNECTION CHARGES	3,124	7
Total Miscellaneous Service Revenues (471)	3,124	
Rents from Water Property (472):		
INCOME FORM RENTAL OF HOSES, ETC	1,272	8
Total Rents from Water Property (472)	1,272	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	77,322	10
Other (specify):		
NONE		11
Total Other Water Revenues (474)	77,322	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Supervision and Engineering (600)	0		1
Operation Labor and Expenses (601)	0		2
Purchased Water (602)	0		3
Miscellaneous Expenses (603)	0		4
Rents (604)	50	50	5
Maintenance Supervision and Engineering (610)	0		6
Maintenance of Structures and Improvements (611)	2,277	9,314	7
Maintenance of Collecting and Impounding Reservoirs (612)	5,380	4,706	8
Maintenance of Lake, River and Other Intakes (613)	0		9
Maintenance of Wells and Springs (614)	6,094	5,891	10
Maintenance of Infiltration Galleries and Tunnels (615)	0		11
Maintenance of Supply Mains (616)	0		12
Maintenance of Miscellaneous Water Source Plant (617)	0		13
Total Source of Supply Expenses	13,801	19,961	
PUMPING EXPENSES			
Operation Supervision and Engineering (620)	0		14
Fuel for Power Production (621)	442	255	15
Power Production Labor and Expenses (622)	0		16
Fuel or Power Purchased for Pumping (623)	317,593	374,030	17
Pumping Labor and Expenses (624)	201,659	210,712	18
Expenses Transferred--Credit (625)	0		19
Miscellaneous Expenses (626)	3,299	3,034	20
Rents (627)	0		21
Maintenance Supervision and Engineering (630)	44,376	43,390	22
Maintenance of Structures and Improvements (631)	224,888	157,052	23
Maintenance of Power Production Equipment (632)	7,401	226	24
Maintenance of Pumping Equipment (633)	120,318	99,470	25
Total Pumping Expenses	919,976	888,169	
WATER TREATMENT EXPENSES			
Operation Supervision and Engineering (640)	0		26
Chemicals (641)	28,968	32,081	27

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
WATER TREATMENT EXPENSES			
Operation Labor and Expenses (642)	28,911	44,295	28
Miscellaneous Expenses (643)		0	29
Rents (644)		0	30
Maintenance Supervision and Engineering (650)		0	31
Maintenance of Structures and Improvements (651)		0	32
Maintenance of Water Treatment Equipment (652)	8,203	3,259	33
Total Water Treatment Expenses	66,082	79,635	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (660)		0	34
Storage Facilities Expenses (661)		0	35
Transmission and Distribution Lines Expenses (662)		0	36
Meter Expenses (663)	2,605	5,665	37
Customer Installations Expenses (664)		0	38
Miscellaneous Expenses (665)	42,987	38,761	39
Rents (666)		0	40
Maintenance Supervision and Engineering (670)	72,604	61,370	41
Maintenance of Structures and Improvements (671)		0	42
Maintenance of Distribution Reservoirs and Standpipes (672)		0	43
Maintenance of Transmission and Distribution Mains (673)	190,869	168,762	44
Maintenance of Fire Mains (674)		0	45
Maintenance of Services (675)	215,709	191,960	46
Maintenance of Meters (676)	46,984	53,258	47
Maintenance of Hydrants (677)	125,248	154,437	48
Maintenance of Miscellaneous Plant (678)	10,781	6,624	49
Total Transmission and Distribution Expenses	707,787	680,837	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)	22,745	21,948	50
Meter Reading Labor (902)	31,416	30,553	51
Customer Records and Collection Expenses (903)	93,314	59,563	52
Uncollectible Accounts (904)		0	53

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Miscellaneous Customer Accounts Expenses (905)		0	54
Total Customer Accounts Expenses	147,475	112,064	
SALES EXPENSES			
Sales Expenses (910)		0	55
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	107,357	101,808	56
Office Supplies and Expenses (921)	5,551	5,371	57
Administrative Expenses Transferred--Credit (922)		0	58
Outside Services Employed (923)	53,796	26,103	59
Property Insurance (924)	4,815	4,362	60
Injuries and Damages (925)	58,744	56,494	61
Employee Pensions and Benefits (926)	511,494	422,189	62
Regulatory Commission Expenses (928)		0	63
Duplicate Charges--Credit (929)		0	64
Miscellaneous General Expenses (930)	19,996	17,498	65
Rents (931)	8,100	3,250	66
Maintenance of General Plant (932)	5,277	5,263	67
Total Administrative and General Expenses	775,130	642,338	
Total Operation and Maintenance Expenses	2,630,251	2,423,004	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		625,817	564,615	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	SPLIT 50/50 TAX WITH SEWER	33,893	31,486	2
Net property tax equivalent		591,924	533,129	
Social Security		68,799	69,623	3
PSC Remainder Assessment		5,879	6,172	4
Other (specify): NONE			0	5
Total tax expense		666,602	608,924	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			La Crosse				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.220000				3
County tax rate	mills		4.230000				4
Local tax rate	mills		11.670000				5
School tax rate	mills		11.070000				6
Voc. school tax rate	mills		2.360000				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		29.550000				10
Less: state credit	mills		0.000000				11
Net tax rate	mills		29.550000				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		11.670000				14
Combined School Tax Rate	mills		13.430000				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		25.100000				17
Total Tax Rate	mills		29.550000				18
Ratio of Local and School Tax to Total	dec.		0.849408				19
Total tax net of state credit	mills		29.550000				20
Net Local and School Tax Rate	mills		25.100000				21
Utility Plant, Jan. 1	\$	26,868,968	26,868,968				22
Materials & Supplies	\$	135,143	135,143				23
Subtotal	\$	27,004,111	27,004,111				24
Less: Plant Outside Limits	\$	17,478	17,478				25
Taxable Assets	\$	26,986,633	26,986,633				26
Assessment Ratio	dec.		0.923900				27
Assessed Value	\$	24,932,950	24,932,950				28
Net Local & School Rate	mills		25.100000				29
Tax Equiv. Computed for Current Year	\$	625,817	625,817				30
Tax Equivalent per 1994 PSC Report	\$	539,357					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	625,817					34

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	27,404		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	30,585		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	503,676		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	697,311		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	1,258,976	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	1,110,073	229,987	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	98,954	14,839	15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	645,490	28,457	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	270,700		20
Total Pumping Plant	2,125,217	273,283	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	104,064		23
Total Water Treatment Plant	104,064	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			27,404	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)	30,585		0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			503,676	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			697,311	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	30,585	0	1,228,391	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			1,340,060	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)	21,962		91,831	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	181,461		492,486	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			270,700	20
Total Pumping Plant	203,423	0	2,195,077	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)	3,462		100,602	23
Total Water Treatment Plant	3,462	0	100,602	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	82,997		26
Transmission and Distribution Mains (343)	8,675,345	301,135	27
Fire Mains (344)	0		28
Services (345)	2,575,478	280,992	29
Meters (346)	2,923,098	39,653	30
Hydrants (348)	1,627,570	61,861	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	15,884,488	683,641	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	5,997	2,486	35
Computer Equipment (391.1)	67,602	10,009	36
Transportation Equipment (392)	354,321	30,615	37
Stores Equipment (393)	1,634		38
Tools, Shop and Garage Equipment (394)	86,387	19,289	39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	218,740		41
Communication Equipment (397)	59,244	4,000	42
SCADA Equipment (397.1)	130,986	57,562	43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	924,911	123,961	
Total utility plant in service directly assignable	20,297,656	1,080,885	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	20,297,656	1,080,885	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			0	24
Structures and Improvements (341)			0	25
Distribution Reservoirs and Standpipes (342)			82,997	26
Transmission and Distribution Mains (343)	4,547		8,971,933	27
Fire Mains (344)			0	28
Services (345)	9,849		2,846,621	29
Meters (346)	17,826		2,944,925	30
Hydrants (348)	738		1,688,693	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	32,960	0	16,535,169	
GENERAL PLANT				
Land and Land Rights (389)			0	33
Structures and Improvements (390)			0	34
Office Furniture and Equipment (391)			8,483	35
Computer Equipment (391.1)	20,212		57,399	36
Transportation Equipment (392)	17,130		367,806	37
Stores Equipment (393)			1,634	38
Tools, Shop and Garage Equipment (394)			105,676	39
Laboratory Equipment (395)			0	40
Power Operated Equipment (396)			218,740	41
Communication Equipment (397)			63,244	42
SCADA Equipment (397.1)			188,548	43
Miscellaneous Equipment (398)			0	44
Other Tangible Property (399)			0	45
Total General Plant	37,342	0	1,011,530	
Total utility plant in service directly assignable	307,772	0	21,070,769	
Common Utility Plant Allocated to Water Department				0 46
Total utility plant in service	307,772	0	21,070,769	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	0	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	0		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	0		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	0	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
Total Water Treatment Plant	0	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			0 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	0
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			0 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			0 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	0
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
Total Water Treatment Plant	0	0	0

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	2,804,222	182,636	27
Fire Mains (344)	0		28
Services (345)	2,808,405	305,771	29
Meters (346)	0		30
Hydrants (348)	197,916	27,222	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	5,810,543	515,629	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	0		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	0	0	
Total utility plant in service directly assignable	5,810,543	515,629	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	5,810,543	515,629	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)			2,986,858 27
Fire Mains (344)			0 28
Services (345)			3,114,176 29
Meters (346)			0 30
Hydrants (348)			225,138 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	6,326,172
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	0
Total utility plant in service directly assignable	0	0	6,326,172
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	0	0	6,326,172

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Utility or Municipality--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	26,967	1.67%	3,618	2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	359,516	2.90%	14,607	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	232,195	1.80%	12,552	6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	618,678		30,777	
PUMPING PLANT				
Structures and Improvements (321)	740,806	3.20%	39,202	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	52,123	4.00%	3,816	10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	645,489	3.30%	18,777	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	147,595	4.00%	10,828	15
Total Pumping Plant	1,586,013		72,623	
WATER TREATMENT PLANT				
Structures and Improvements (331)	0			16
Water Treatment Equipment (332)	20,382	6.70%	6,856	17
Total Water Treatment Plant	20,382		6,856	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	79,293	1.60%	1,328	19
Transmission and Distribution Mains (343)	1,932,922	1.10%	97,060	20
Fire Mains (344)	0			21
Services (345)	1,766,277	2.30%	62,354	22
Meters (346)	807,293	5.00%	146,701	23
Hydrants (348)	538,379	2.00%	33,163	24

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Utility or Municipality--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312	30,585				0	2
313					0	3
314					374,123	4
315					0	5
316					244,747	6
317					0	7
	30,585	0	0	0	618,870	
321					780,008	8
322					0	9
323	21,962				33,977	10
324					0	11
325	181,461				482,805	12
326					0	13
327					0	14
328					158,423	15
	203,423	0	0	0	1,455,213	
331					0	16
332	3,462				23,776	17
	3,462	0	0	0	23,776	
341					0	18
342					80,621	19
343	4,547	4,016	9,631	(413,139)	1,617,911	20
344					0	21
345	9,849	12,810	5,966	(391,084)	1,420,854	22
346	17,826		3,988		940,156	23
348	738	3,112	11,901	(113,631)	465,962	24

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Utility or Municipality--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION AND DISTRIBUTION PLANT				
Other Transmission and Distribution Plant (349)	0			25
Total Transmission and Distribution Plant	5,124,164		340,606	
GENERAL PLANT				
Structures and Improvements (390)	0			26
Office Furniture and Equipment (391)	5,997	6.70%	485	27
Computer Equipment (391.1)	60,358	20.00%	12,500	28
Transportation Equipment (392)	165,597	12.50%	37,665	29
Stores Equipment (393)	1,634	5.00%		30
Tools, Shop and Garage Equipment (394)	63,084	6.70%	6,434	31
Laboratory Equipment (395)	0			32
Power Operated Equipment (396)	117,510	6.70%	4,492	33
Communication Equipment (397)	36,000	10.00%	6,124	34
SCADA Equipment (397.1)	73,378	10.00%	15,977	35
Miscellaneous Equipment (398)	0			36
Other Tangible Property (399)	0			37
Total General Plant	523,558		83,677	
Total accum. prov. directly assignable	7,872,795		534,539	
Common Utility Plant Allocated to Water Department	0			38
Total accum. prov. for depreciation	7,872,795		534,539	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Utility or Municipality--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
349					0	25
	<u>32,960</u>	<u>19,938</u>	<u>31,486</u>	<u>(917,854)</u>	<u>4,525,504</u>	
390					0	26
391					6,482	27
391.1	20,212				52,646	28
392	17,130				186,132	29
393					1,634	30
394					69,518	31
395					0	32
396					122,002	33
397					42,124	34
397.1					89,355	35
398					0	36
399					0	37
	<u>37,342</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>569,893</u>	
	<u>307,772</u>	<u>19,938</u>	<u>31,486</u>	<u>(917,854)</u>	<u>7,193,256</u>	
					0	38
	<u>307,772</u>	<u>19,938</u>	<u>31,486</u>	<u>(917,854)</u>	<u>7,193,256</u>	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Contributions--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
SOURCE OF SUPPLY PLANT			
Structures and Improvements (311)	0		1
Collecting and Impounding Reservoirs (312)	0		2
Lake, River and Other Intakes (313)	0		3
Wells and Springs (314)	0		4
Infiltration Galleries and Tunnels (315)	0		5
Supply Mains (316)	0		6
Other Water Source Plant (317)	0		7
Total Source of Supply Plant	0		0
PUMPING PLANT			
Structures and Improvements (321)	0		8
Boiler Plant Equipment (322)	0		9
Other Power Production Equipment (323)	0		10
Steam Pumping Equipment (324)	0		11
Electric Pumping Equipment (325)	0		12
Diesel Pumping Equipment (326)	0		13
Hydraulic Pumping Equipment (327)	0		14
Other Pumping Equipment (328)	0		15
Total Pumping Plant	0		0
WATER TREATMENT PLANT			
Structures and Improvements (331)	0		16
Water Treatment Equipment (332)	0		17
Total Water Treatment Plant	0		0
TRANSMISSION AND DISTRIBUTION PLANT			
Structures and Improvements (341)	0		18
Distribution Reservoirs and Standpipes (342)	0		19
Transmission and Distribution Mains (343)	443,985	1.10%	31,851
Fire Mains (344)	0		21
Services (345)	454,657	2.30%	68,110
Meters (346)	0		23
Hydrants (348)	117,589	2.00%	4,231
			24

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Contributions--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
311					0 1
312					0 2
313					0 3
314					0 4
315					0 5
316					0 6
317					0 7
	0	0	0	0	0
321					0 8
322					0 9
323					0 10
324					0 11
325					0 12
326					0 13
327					0 14
328					0 15
	0	0	0	0	0
331					0 16
332					0 17
	0	0	0	0	0
341					0 18
342					0 19
343					475,836 20
344					0 21
345					522,767 22
346					0 23
348					121,820 24

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Contributions--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
TRANSMISSION AND DISTRIBUTION PLANT			
Other Transmission and Distribution Plant (349)	0		25
Total Transmission and Distribution Plant	1,016,231		104,192
GENERAL PLANT			
Structures and Improvements (390)	0		26
Office Furniture and Equipment (391)	0		27
Computer Equipment (391.1)	0		28
Transportation Equipment (392)	0		29
Stores Equipment (393)	0		30
Tools, Shop and Garage Equipment (394)	0		31
Laboratory Equipment (395)	0		32
Power Operated Equipment (396)	0		33
Communication Equipment (397)	0		34
SCADA Equipment (397.1)	0		35
Miscellaneous Equipment (398)	0		36
Other Tangible Property (399)	0		37
Total General Plant	0		0
Total accum. prov. directly assignable	1,016,231		104,192
Common Utility Plant Allocated to Water Department	0		38
Total accum. prov. for depreciation	1,016,231		104,192

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Contributions--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
349					0 25
	0	0	0	0	1,120,423
390					0 26
391					0 27
391.1					0 28
392					0 29
393					0 30
394					0 31
395					0 32
396					0 33
397					0 34
397.1					0 35
398					0 36
399					0 37
	0	0	0	0	0
	0	0	0	0	1,120,423
					0 38
	0	0	0	0	1,120,423

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			263,925	263,925	1
February			253,835	253,835	2
March			283,958	283,958	3
April			320,491	320,491	4
May			339,873	339,873	5
June			362,314	362,314	6
July			410,605	410,605	7
August			385,163	385,163	8
September			400,784	400,784	9
October			319,024	319,024	10
November			262,656	262,656	11
December			269,557	269,557	12
Total annual pumpage	0	0	3,872,185	3,872,185	
Less: Water sold				3,204,307	13
Volume pumped but not sold				667,878	14
Volume sold as a percent of volume pumped				83%	15
Volume used for water production, water quality and system maintenance				42,599	16
Volume related to equipment/system malfunction				25,784	17
Non-utility volume NOT included in water sales				68	18
Total volume not sold but accounted for				68,451	19
Volume pumped but unaccounted for				599,427	20
Percent of water lost				15%	21
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				17,002	23
Date of maximum: 9/13/2004					24
Cause of maximum:					25
Dry conditions					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				6,480	26
Date of minimum: 11/25/2004					27
Total KWH used for pumping for the year				5,209,120	28
If water is purchased: Vendor Name: N/A					29
Point of Delivery: N/A					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
HOOD STREET	10H	150	12	1,440,000	Yes	1
GREEN BAY STREET	12H	140	12	2,304,000	No	2
PINE STREET	13H	151	12	2,664,000	Yes	3
PINE STREET & CAMPBELL ROAD	14H	144	12	2,664,000	No	4
MYRICK PARK	15L	147	12	3,024,000	No	5
21ST PLACE	16H	160	12	2,880,000	Yes	6
15TH STREET & CHASE STREET	17H	160	12	2,880,000	Yes	7
KING STREET	19H	162	14	4,464,000	Yes	8
MEMORIAL FIELD EAST	20L	160	12	4,464,000	No	9
MEMORIAL FIELD WEST	21L	160	12	4,464,000	No	10
LOSEY BOULEVARD	22H	149	12	3,384,000	Yes	11
FISHERMAN'S ROAD	23H	98	12	2,880,000	Yes	12
FISHERMAN'S ROAD 2	24H	108	12	2,880,000	No	13
WESTWOOD COURT	25H	99	12	2,880,000	Yes	14
AIRPORT ROAD	26H	94	12	2,880,000	Yes	15

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	S E BOOSTER STATION #1	10H	12H	1
Location	MORMON COULEE	HOOD STREET	GREEN BAY STREET	2
Purpose	B	P	P	3
Destination	D	D	D	4
Pump Manufacturer	CORNELL	LAYNE	LAYNE	5
Year Installed	2004	1937	1983	6
Type	OTHER	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	100	1,050	1,680	8
Pump Motor or Standby Engine Mfr	CORNELL	WESTINGHOUSE	SIEMANS-ALLIS	9
Year Installed	2004	1982	1983	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	5	150	150	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	13H	14H	15L	14
Location	PINE STREET	STREET & CAMPBELL ROAD	MYRICK PARK	15
Purpose	P	P	P	16
Destination	D	D	R	17
Pump Manufacturer	AMERICAN TURBINE	GOULDS	PEERLESS	18
Year Installed	1997	1993	1970	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	2,100	1,918	2,450	21
Pump Motor or Standby Engine Mfr	US	US	WESTINGHOUSE	22
Year Installed	1997	1993	1970	23
Type	ELECTRIC	ELECTRIC	ELECTRIC	24
Horsepower	200	200	125	25

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	16H	17H	19H	1
Location	21ST PLACE	15TH & CHASE STREET	KING STREET	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	LAYNE	LAYNE	5
Year Installed	1956	1956	1966	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	2,180	1,960	2,340	8
Pump Motor or Standby Engine Mfr	US	US	ALLIS-CHALMERS	9
Year Installed	1956	1956	1966	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	250	200	300	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	20L	21L	22H	14
Location	MEMORIAL FIELD EAST	MEMORIAL FIELD WEST	LOSEY BOULEVARD	15
Purpose	P	P	P	16
Destination	R	R	D	17
Pump Manufacturer	LAYNE	LAYNE	LAYNE	18
Year Installed	1970	1970	1976	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	2,960	3,250	2,320	21
Pump Motor or Standby Engine Mfr	WESTINGHOUSE	WESTINGHOUSE	ALLIS-CHALMERS	22
Year Installed	1970	1970	1976	23
Type	ELECTRIC	ELECTRIC	ELECTRIC	24
Horsepower	150	150	250	25

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	23H	24H	25H	1
Location	FISHERMAN'S ROAD	FISHERMAN'S ROAD 2	WESTWOOD COURT	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	LAYNE	LAYNE	5
Year Installed	1977	1982	1985	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	2,020	1,920	1,756	8
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	US	WESTINGHOUSE	9
Year Installed	1977	1982	1985	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	250	200	200	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	26H	S E BOOSTER STATION #2	S E BOOSTER STATION #3	14
Location	AIRPORT ROAD	MORMON COULEE	MORMON COULEE	15
Purpose	P	B	B	16
Destination	D	D	D	17
Pump Manufacturer	AMERICAN	CORNELL	CORNELL	18
Year Installed	1989	2004	2004	19
Type	VERTICAL TURBINE	OTHER	OTHER	20
Actual Capacity (gpm)	2,050	300	1,040	21
Pump Motor or Standby Engine Mfr	US	CORNELL	CORNELL	22
Year Installed	1989	2004	2004	23
Type	ELECTRIC	ELECTRIC	ELECTRIC	24
Horsepower	200	20	60	25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	WELL 10H	WELL 12H	WELL 13H	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)				4
				5
Year constructed				6
Primary material (earthen, steel, concrete, other)				7
				8
Elevation difference in feet (See Headnote 3.)				9
				10
Total capacity in gallons (actual)				11
				12
WATER TREATMENT PLANT				12
Disinfection, type of equipment (gas, liquid, powder, other)				13
	GAS	GAS	GAS	14
Points of application (wellhouse, central facilities, booster station, other)				15
				16
	WELLHOUSE	WELLHOUSE	WELLHOUSE	17
Filters, type (gravity, pressure, other, none)				18
	NONE	NONE	NONE	19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)				20
				21
	1.4000	2.3000	2.7000	22
Is a corrosion control chemical used (yes, no)?				23
	N	N	N	24
Is water fluoridated (yes, no)?				25
	Y	Y	Y	

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	WELL 14H	WELL 16H	WELL 17H	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)				4
				5
Year constructed				6
				7
Primary material (earthen, steel, concrete, other)				8
				9
Elevation difference in feet (See Headnote 3.)				10
Total capacity in gallons (actual)				11
WATER TREATMENT PLANT				12
Disinfection, type of equipment (gas, liquid, powder, other)				13
	GAS	GAS	GAS	14
Points of application (wellhouse, central facilities, booster station, other)				15
				16
	WELLHOUSE	WELLHOUSE	WELLHOUSE	17
Filters, type (gravity, pressure, other, none)				18
	NONE	NONE	NONE	19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)				20
	2.7000	2.9000	2.9000	21
				22
Is a corrosion control chemical used (yes, no)?				23
	N	N	N	24
Is water fluoridated (yes, no)?				25
	Y	Y	Y	

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	WELL 19H	WELL 22H	WELL 23H	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)				4
				5
Year constructed				6
Primary material (earthen, steel, concrete, other)				7
				8
Elevation difference in feet (See Headnote 3.)				9
				10
Total capacity in gallons (actual)				11
WATER TREATMENT PLANT				12
Disinfection, type of equipment (gas, liquid, powder, other)				13
	GAS	GAS	GAS	14
Points of application (wellhouse, central facilities, booster station, other)				15
				16
	WELLHOUSE	WELLHOUSE	WELLHOUSE	17
Filters, type (gravity, pressure, other, none)				18
	NONE	NONE	NONE	19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)				20
	4.5000	3.4000	2.9000	21
				22
Is a corrosion control chemical used (yes, no)?				23
	N	N	N	24
Is water fluoridated (yes, no)?				25
	Y	Y	Y	

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	WELL 24H	WELL 25H	WELL 26H	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)				4
				5
Year constructed				6
				7
Primary material (earthen, steel, concrete, other)				8
				9
Elevation difference in feet (See Headnote 3.)				10
Total capacity in gallons (actual)				11
WATER TREATMENT PLANT				12
Disinfection, type of equipment (gas, liquid, powder, other)				13
	GAS	GAS	GAS	14
Points of application (wellhouse, central facilities, booster station, other)				15
				16
	WELLHOUSE	WELLHOUSE	WELLHOUSE	17
Filters, type (gravity, pressure, other, none)				18
	NONE	NONE	NONE	19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)				20
	2.9000	2.9000	2.9000	21
				22
Is a corrosion control chemical used (yes, no)?				23
	N	N	N	24
Is water fluoridated (yes, no)?				25
	Y	Y	Y	

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	1.250	157	0	0	0	157
M	D	2.000	3,424	0	0	0	3,424
M	D	4.000	8,747	0	816	0	7,931
M	D	6.000	591,698	2,149	193	0	593,654
M	S	6.000	1,633	0	0	0	1,633
M	D	8.000	224,729	2,746	0	0	227,475
M	S	8.000	571	0	0	0	571
M	D	10.000	17,098	0	0	0	17,098
M	S	10.000	840	0	0	0	840
M	D	12.000	124,909	6,661	0	0	131,570
M	S	12.000	7,227	0	0	(1,104)	6,123
M	D	14.000	2,628	0	0	0	2,628
M	S	14.000	175	0	0	0	175
M	D	16.000	71,845	0	0	0	71,845
M	S	18.000	1,844	0	0	0	1,844
M	D	20.000	38,701	16	0	0	38,717
M	S	20.000	1,303	0	0	0	1,303
M	D	24.000	11,943	0	0	0	11,943
M	S	24.000	5,488	0	0	0	5,488
M	S	30.000	3	0	0	0	3
M	S	36.000	324	0	0	0	324
Total Within Municipality			1,115,287	11,572	1,009	(1,104)	1,124,746
M	D	6.000	1,810	0	0	0	1,810
M	D	8.000	5,637	0	0	0	5,637
M	D	12.000	9,140	0	0	0	9,140
Total Outside of Municipality			16,587	0	0	0	16,587
Total Utility			1,131,874	11,572	1,009	(1,104)	1,141,333

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	13,123	80	40	0	13,163		1
M	1.000	1,972	135	6	0	2,101	19	2
P	1.000	1	0	0	0	1		3
M	1.250	109	3	0	0	112		4
M	1.500	149	3	0	0	152		5
M	2.000	337	10	0	0	347		6
M	3.000	71	0	1	0	70		7
M	4.000	173	5	2	0	176		8
M	6.000	131	8	0	0	139		9
M	8.000	108	1	0	0	109		10
M	10.000	10	0	0	0	10		11
Total Utility		16,184	245	49	0	16,380	19	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	13,936	120	3	(3)	14,050	716	1
0.750	969	72	3	(43)	995	78	2
1.000	957	94	18	(82)	951	31	3
1.500	140	0	25	0	115	1	4
2.000	265	15	8	5	277	49	5
3.000	77	0	9	7	75	5	6
4.000	67	4	0	(3)	68	17	7
6.000	16	0	1	1	16	9	8
10.000	0	0	0	0	0	0	9
Total:	16,427	305	67	(118)	16,547	906	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	12,503	1,116	15	36	0	380	14,050	1
0.750	532	354	8	21	0	80	995	2
1.000	120	735	27	43	0	26	951	3
1.500	2	77	8	15	0	13	115	4
2.000	3	145	13	64	0	52	277	5
3.000	0	20	9	16	0	30	75	6
4.000	0	23	19	9	0	17	68	7
6.000	0	1	9	1	0	5	16	8
10.000	0	0	0	0	0	0	0	9
Total:	13,160	2,471	108	205	0	603	16,547	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	1,888	30	2		1,916	2
Total Fire Hydrants	1,888	30	2	0	1,916	
Flushing Hydrants						
	3				3	3
Total Flushing Hydrants	3	0	0	0	3	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.

Number of hydrants operated during year: 1,916

Number of distribution system valves end of year: 3,316

Number of distribution valves operated during year: 900

WATER OPERATING SECTION FOOTNOTES

Other Operating Revenues (Water) (Page W-04)

Please explain amounts in Account 474 in excess of \$10,000, including like items grouped. Please provide, for example, a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

#474 - \$77,322 IS THE RETURN ON INVESTMENT FOR METERS CHARGED TO SEWER UTILITY.

Water Operation & Maintenance Expenses (Page W-05)

General footnotes

For values that represent an increase or a decrease when compared to the previous year of greater than 15%, but not less \$10,000, please explain.

#623 - Pumpage was down in 2004 & we used less power.

#631 - We replaced roofs on most wells & we did maintenance on Well 24.

#633 - Did repairs to Well 13 & 25 pumping equipment.

#642 - Charged less labor to Water Treatment.

#670 - We had a supervisor position open for a while in 2003.

#673 - Did more main work in 2004.

#675 - Did more service work in 2004.

#677 - Did less hydrant work in 2004.

#903 - City did a study on Treasurer's office time spent on collecting water bills and increased their charge to us.

#923 - We are reimbursing the City for a few departments that do work for us. This was the first year for reimbursing Inspection, IST & Central Supply.

#926 - Health Insurance increase.

Property Tax Equivalent (Water) (Page W-07)

IF total for Utility Plant, Jan. 1 on this schedule does not match Total Utility Plant - First of Year on the Net Utility Plant schedule, please explain.

ACTUAL AMOUNTS WERE USED TO CALCULATE UTILITY PLANT AS JAN. 1. THE AMOUNT IN NET UTILITY PLANT SCHEDULE IS ROUNDED AMOUNTS. THE DESCREPENY IS \$2.

Water Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page W-08)

General footnotes

WATER OPERATING SECTION FOOTNOTES

Water Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page W-08)

If Additions for Accounts OTHER than 316, 343, 345, 346 and 348 exceed \$100,000, please explain.
If applicable, provide construction authorization.

#321 - \$229,987 We built a booster station in 2004.

#323 - \$14,839 Purchased generator.

#325 - \$28,457 Pumping equipment installed at booster station.

#391.1 - \$10,009 Computer equipment purchased during year.

#392 - \$30,615 Purchased two trucks during year.

#394 - \$19,289 Purchased equipment during year.

#397.1 - \$57,562 Intrusion alarms for all wells and SCADA equipment for booster station.

If Retirements for Accounts OTHER than 316, 343, 345, 346 or 348 exceed \$100,000, please explain.

#312 - (30,585) Retired reservoir no longer used.

#323 - (\$21,962) Retired gas engine at Pump Station.

#325 - (\$181,461) Retired pumping equipment at Pump Station. This equipment was used in conjunction with 1 million gallon reservoir. We retired this reservoir in 2004. The three wells that fed this reservoir are being retrofitted to high service wells and will be completed in 2005.

#332 - Retired chlorine equipment at Pump Station. No longer needed with reservoir being retired.

#391.1 - (\$20,212) Computer equipment retired during year.

#392 - (\$17,130) Retired truck during year.

Water Utility Plant in Service --Plant Financed by Contributions-- (Page W-10)

General footnotes

#343 - \$182,636 Mains contributed during year.

#345 - \$305,771 Services contributed during year.

#348 - \$27,404 Hydrants contributed during year.

Accumulated Provision for Depreciation - Water --Plant Financed by Utility or Municipality-- (Page W-12)

If Adjustments for any account are nonzero, please explain.

#312 - \$3,363 Retirement loss charged to depreciation expense. We retired this reservoir in 2004. This was added to column d.

#343, #345 & #348 - (\$413,139, \$391,084 & \$113,631) Reclassified depreciation associated with contributed assets to deferred credits.

#393 - Stores Equipment is fully depreciated.

WATER OPERATING SECTION FOOTNOTES

Sources of Water Supply - Ground Waters (Page W-17)

General footnotes

WELL 12 IS OUT OF SERVICE WITH VOC ISSUES.

WELLS 15, 20 & 21 ARE IN THE PROCESS OF BEING CONVERTED FROM LOW SERVICE TO HIGH SERVICE AND WILL PUMP DIRECTLY INTO THE DISTRIBUTION SYSTEM INSTEAD OF TO THE RESERVOIR WE RETIRED. THIS PROJECT WILL BE COMPLETED IN EARLY 2005.

WELL 24 IS HAVING ELECTRICAL PROBLEMS.

Pumping & Power Equipment (Page W-19)

General footnotes

NEW BOOSTER STATION ADDED IN 2004 . THERE ARE THREE PUMPS IN THIS BUILDING. THIS IS STRICTLY A BOOSTER STATION WITH NO WATER STORAGE AT THIS TIME.

I HAD TO LIST AS BOOSTER #1, #2, & #3 SO THE SOFTWARE WOULD ACCEPT. WE ONLY HAVE ONE BOOSTER STATION.

Reservoirs, Standpipes & Water Treatment (Page W-20)

General footnotes

RETIRED 1,000,000 RESERVOIR IN 2004. THE THREE LOW SERVICE WELLS WERE PUMPED THOUGH PUMP STATION AND THIS RESERVOIR. WE ARE IN THE PROCESS OF RETROFITTING THE THREE LOW SERVICE WELLS TO HIGH SERVICE, THIS SHOULD BE COMPLETED IN 2005.

THE BOOSTER PORTION OF THE PUMP STATION WAS RETIRED WITH THE RESERVOIR. WE STILL HAVE PUMP STATION, JUST DO NOT USE AS BOOSTER STATION.

Water Mains (Page W-21)

If Added During Year column total is greater than zero, please explain financing following the criteria listed in the schedule headnote No. 5.

FINANCED WITH UTILITY FUNDS
200' - 6"

FINANCED WITH BOND FUNDS
549' - 6"
421' - 8"
5167' - 12"
16' - 20"

FINANCED WITH CONTRIBUTIONS
1400 - 6"
2325' - 8"
1494' - 12"

Explain all reported Adjustments.

12" Supply Main was missed in 2002. See your letter dated 1/4/05, Re: Analytical Review. Dollars were retired in 2002 and the footage was missed.

WATER OPERATING SECTION FOOTNOTES

Water Services (Page W-22)

General footnotes

If net additions are greater than zero, please explain financing by following criteria listed in schedule headnote No. 3.

SERVICES FINANCED BY UTILITY FUNDS

80 - 3/4"
49 - 1"

FINANCED BY BOND FUNDS

29 - 1"
2 - 1 1/2"
5 - 2"

FINANCED BY CONTRIBUTIONS

57 - 1"
3 - 1 1/4"
1 - 1 1/2"
5 - 2"
5 - 4"
8 - 6"
1 - 8"

Meters (Page W-23)

Explain all reported adjustments.

WE HAVE BEEN IN A METER CHANGEOUT PROGRAM AND HAVE BEEN INSTALLING RADIO READ METERS. WE ARE DONE WITH THIS CHANGEOUT PROGRAM AND I DECIDED TO WAIT UNTIL WE WERE DONE TO ADJUST. THE PLUS/MINUS ADJUSTMENTS BRING THE COUNTS TO WHAT WE ACTUALLY HAVE.

Explain program for replacing or testing meters 1" or smaller.

WE HAVE FINISHED INSTALLING RADIO READ METERS. MOST OF OUR METERS ARE RADIO READ AND HAVE BEEN IN LESS THAN TEN YEARS. THE BATTERIES HAVE A WARRANTED TEN YEAR LIFE AND WE WILL BEGIN THE PROCESS OF EXCHANGING METERS IN THE NEXT YEAR OR SO.

If 2-inch or greater meters are reported as residential, please explain.

WE HAVE THREE 2" RESIDENTIAL METERS, AND THEY ARE INSTALLED IN LARGE ESTATES SIZED PARCELS THAT HAVE LARGE SPRINKLER SYSTEMS AND IN A COUPLE OF CASES THEY HAVE SWIMMING POOLS.

Ss. PSC 185.83(2) states "Station meters shall be maintained to ensure reasonable accuracy and shall have the accuracy checked at least once every 2 years." Are all station meters being tested every two years? Answer yes or no. If no, please explain.

WE DO TEST OUR WELL METERS EVERY TWO YEARS.

WATER OPERATING SECTION FOOTNOTES

Hydrants and Distribution System Valves (Page W-24)

General footnotes

WITH OUR FLUSHING AND WE HAVE EMPLOYEES CHECK ALL THE HYDRANTS TO MAKE SURE THEY WORK. THIS ALLOWS US TO OPERATE ALL THE HYDRANTS.

VALVES - WE DISCOVERED THAT THERE WERE A NUMBER OF VALVES THAT WERE NOT COUNTED INT HE PAST. TAHT IS WHY THERE IS A JUMP FROM LAST YEAR.

WE DID NOT HAVE THE TIME TO OPERATE ALL THE VALVES IN 2004.
